

NOTE: This order is nonprecedential.

**United States Court of Appeals
for the Federal Circuit**

SHAPAT AHDAWAN NABAYA,
Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,
Appellee.

2014-1044

Appeal from the United States Tax Court in No. 8457-13 L.

ON MOTION

Before MOORE, LINN, and O'MALLEY, *Circuit Judges.*

PER CURIAM.

ORDER

The Commissioner of Internal Revenue moves to dismiss Shapat Ahdawan Nabaya's appeal or in the alternative to transfer to the United States Court of Appeals for the Fourth Circuit. We treat Nabaya's motion to amend and his petition as responses to the Commissioner's motion.

Shapat Ahdawan Nabaya appeals a decision from the United States Tax Court that dismissed the case for lack of jurisdiction and denied various other motions filed by Nabaya.

This court is a court of limited jurisdiction. 28 U.S.C. § 1295. The United States Tax Court's jurisdiction did not arise in whole or in part under the laws governing this court's appellate jurisdiction. Further, we note that jurisdiction to review decisions of the Tax Court is vested in the "United States Court of Appeals (other than the United States Court of Appeals for the Federal Circuit)." 26 U.S.C. § 7482(a)(1). The court agrees that transfer is appropriate pursuant to 28 U.S.C. § 1631 (authorizing this court to transfer an appeal "to any other such court in which the action or appeal could have been brought").

Accordingly,

IT IS ORDERED THAT:

(1) The Commissioner's motion is granted to the extent that the appeal is transferred to the United States Court of Appeals for the Fourth Circuit.

(2) Any other pending motions or petitions are denied as moot.

FOR THE COURT

/s/ Daniel E. O'Toole
Daniel E. O'Toole
Clerk of Court

s24

ISSUED AS A MANDATE: December 20, 2013